

Form <b>WT-5</b>	<b>Wisconsin Earned Income Credit Advance Payment Certificate</b>	<b>2009</b>												
	▶ Use this certificate for 2009 only ▶ Give this certificate to your employer ▶ This certificate expires on December 31, 2009													
Print or type your full legal name		Your Social Security Number <div style="text-align: center;">                                                                               </div>												
<b>Note:</b> If you receive advance payments of the earned income credit for 2009, you <b>must</b> file a 2009 Wisconsin income tax return.														
<table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">1. I qualify for, and have registered for, federal advance earned income credit .....</td> <td style="width: 10%; text-align: center;"><input type="checkbox"/> Yes</td> <td style="width: 20%; text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>2. I expect to be a full-year resident of Wisconsin for 2009 .....</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>3. I expect to have the following number of qualifying children for 2009 .....</td> <td style="text-align: center;"><input type="checkbox"/> 1</td> <td style="text-align: center;"><input type="checkbox"/> 2     <input type="checkbox"/> 3</td> </tr> <tr> <td>4. I choose to receive the Wisconsin advance earned income credit .....</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> </table> <p style="margin-left: 20px;">Check the "No" box if you are amending Form WT-5 to no longer claim the advance credit.</p> <p>If you answered "No" to Question 1 or 2, you do not qualify for advance payments of earned income credit.</p>			1. I qualify for, and have registered for, federal advance earned income credit .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	2. I expect to be a full-year resident of Wisconsin for 2009 .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	3. I expect to have the following number of qualifying children for 2009 .....	<input type="checkbox"/> 1	<input type="checkbox"/> 2 <input type="checkbox"/> 3	4. I choose to receive the Wisconsin advance earned income credit .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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4. I choose to receive the Wisconsin advance earned income credit .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No												
<i>Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.</i>														
Signature		Date												

W-500 (N. 8-09)

Wisconsin Department of Revenue

## Instructions for the 2009 Wisconsin Form WT-5

This certificate is only valid for 2009. It expires on December 31, 2009.

You must qualify and register for the federal advance EIC. Refer to the instructions for federal Form W-5, *Earned Income Credit Advance Payment Certificate*.

You must be a full year resident of Wisconsin to receive Wisconsin advance EIC. This means you must be a resident of Wisconsin from January 1, 2009, through December 31, 2009.

The Wisconsin advance EIC is computed based on the number of qualifying children and amount of federal advance EIC:

Number of Qualifying Children	Percent of Federal Advance EIC
1	4%
2	14%
3 or more	43%

You may have only one Form WT-5 in effect at any time. For example, you are currently receiving federal advance EIC from your employer and you decide to work a second job. If you plan to change your federal advance EIC to the second employer, you must rescind the federal Form W-5 and the Wisconsin Form WT-5 from your first employer. After you have rescinded your federal and Wisconsin advance EIC with the first employer, you may file a new federal Form W-5 and Wisconsin Form WT-5 with your second employer.

If you and your spouse are both employed and receiving federal advance EIC, you should each file a separate Form WT-5 if you both want to receive Wisconsin advance EIC.

Give this certificate to your employer after it is completed.

**Caution** You must file a 2009 Wisconsin income tax return if you receive Wisconsin advance earned income credit (EIC) during 2009.

### *What if my situation changes?*

If your situation changes, you may need to complete a new Form WT-5. For example, you must complete a new Form WT-5 if any of the following applies for 2009:

- You no longer qualify for federal advance EIC. Check "No" on line 1 of your new Form WT-5.
- You move outside Wisconsin. Check "No" on line 2 of your new Form WT-5.
- Your expected number of qualifying children changes. Check the correct box on line 3 of your new Form WT-5.
- You no longer choose to claim the Wisconsin advance EIC. Check "No" on line 4 of your new Form WT-5.

**Note.** If you receive Wisconsin advance EIC payments and find you are not eligible for the Wisconsin EIC, you must pay back these payments when you file your 2009 Wisconsin income tax return.

## Instructions for Employer Only

Retain the employee's Form WT-5 with your records for four years. Do not send Form WT-5 to the Department of Revenue.

If the answer to question 1, 2, or 4 is "No," the employee does not qualify for Wisconsin advance EIC. No Wisconsin advance EIC should be paid.

Refer to federal Publication 15-T, *New Wage Withholding and Advance Earned Income Credit (EIC) Payment Tables*, for figuring the federal advance EIC.

When completing Wisconsin Form WT-6, *Withholding Deposit Tax Report*, reduce the Wisconsin income tax withholding liability and payment by the amount of the Wisconsin advance EIC.

Record the Wisconsin advance EIC on the employee's Form W-2 in box 14. Enter "WEIC" and the amount of the Wisconsin advance EIC.

If the IRS denies the federal advance EIC, no Wisconsin advance EIC is allowed.

If the employee rescinds the claim for federal advance EIC, the Wisconsin advance EIC is also rescinded.